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GOVERNOR



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
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HIDEO MURAKAMI
COMPTROLLER

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NOV 17 1983

MEMORANDUM NO. 1983-37

TO: Heads of Departments and Agencies

FROM: Hideo Murakami, Comptroller

SUBJECT: Revisions to Journal Voucher Requirements

Effective immediately, all interfund accounting transactions made on the Journal Voucher, SAFORM A-27, or Universal Input Form, SAFORM A-28, must be prepared on a single form. The previous requirement of preparing these transactions separately by fund is no longer a requirement. For these interfund transactions, the "FUND" area on the top of the form should be titled as "Multiple". (Please note that this revision is only applicable to the Journal Voucher and Universal Input forms.)

Also, 99 transactions are allowed on a single form. In cases where more than one sheet of the Journal Voucher or Universal Input form is required, the bottom portion (Explanation, Departmental Certification, and Comptroller Approval areas) may be cut off, except for the last sheet. The last sheet should have the Explanation area completed and the Departmental Certification area signed by your authorized personnel.

If there are any questions concerning this memorandum, please contact one of our Fund Control Accountants in our Accounting Division at 548-7696.

A handwritten signature in dark ink, appearing to read "Hideo Murakami".

HIDEO MURAKAMI
Comptroller